

Mary T. Benton

Partner

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Mary serves as Alston & Bird's pro bono partner, leading all pro bono and community service efforts firmwide. Mary also has more than 20 years of experience advocating for taxpayers, negotiating with revenue departments, and litigating in court to obtain the best resolution for multistate tax clients and has been a frequent speaker at national SALT conferences and symposia.

Mary Benton serves as the pro bono partner at Alston & Bird, formulating and overseeing the firm's strategic vision for pro bono and leading the pro bono legal and community service program across all 12 offices. Mary ensures that all Alston & Bird attorneys have the opportunity to fulfill their professional obligation to perform pro bono and service work at the intersections of each individual's passion and talents. She fosters and maintains relationships with nonprofit legal service providers, working together to create opportunities for meaningful and impactful pro bono projects, provides training and supervision on pro bono matters, and facilitates client and practice group pro bono initiatives. She leads the firmwide pro bono committee, which supports and encourages pro bono participation and develops policies and practices to enhance the firm's pro bono program and culture.

Mary is dedicated to serving her community through pro bono work and volunteerism, committing hundreds of hours each year to pro bono representation for individuals and nonprofit organizations and board service for a number of charitable organizations.

Before her role as pro bono partner, Mary was a partner in the State & Local Tax Group and has over 20 years of substantive experience advising clients on state and local tax implications in complex transactions and representing multistate corporations in state tax disputes and controversies.

Publications & Presentations

Publications

- "From the Litigators' Desks: The Future in State Taxation of the Cloud and an Enduring Guiding Principle," *Journal of Multistate Taxation and Incentives*, Vol. 26, No. 3, June 2016.
- "Memo to the Tennessee Supreme Court: Read This Before You Decide Vodafone," *IPT Insider*, Institute for Professionals in Taxation, February 2016.
- "Sales Taxation of Loyalty and Reward Programs – Navigating the Current Landscape," *IPT Insider*, Institute for Professionals in Taxation, January 2016.
- "Sales and Use Taxation of Loyalty Programs," *Journal of Taxation*, Vol. 123, No. 2, August 2015.
- "A Sticky Situation: Sourcing Sales and Use Tax on Cloud-Based Transactions," *IPT Insider*, Institute for Professionals in Taxation, May 1, 2015.
- "The Potential of the Due Process Clause in State Taxation," *Weekly State Tax Report*, April 3, 2015.
- "The State of the Tribunal: The Georgia Tax Tribunal Turns Two," *Institute for Professionals in Taxation Tax Report*, January 2015.
- Five Questions with Pro Bono Committee Chair Mary Benton

- “Due Process and Commerce Clause Tests Are Never, Ever Getting Back Together,” *State Tax Notes*, July 22, 2013.
- “Has the Due Process Clause Gotten Its Groove Back?,” *State Tax Notes*, Vol. 64, No. 10, June 4, 2012.
- “(Good) Faith No More: The Evolving Exemption Certificate Standard Under the SSUTA,” *State Tax Notes*, Jan. 23, 2012
- “State Tax Issues Associated with Digitally-Delivered Goods and Services,” *New York University Institute on State and Local Taxation*, June 2011.

Presentations

- IPT Annual Conference, speaker, Traverse, MI, June 12-15, 2016.
- “Multistate Litigation and Policy Updates,” and “Practical Insights and Audits,” TEI SALT Committee Meeting, Atlanta, GA, January 14, 2016.
- “Traps for the Unwary in Dealing with Major Business Taxes - Income, Gross Receipts and Margin Taxes,” and “Sales Taxation of Loyalty Programs,” ABA/IPT Advanced Tax Seminar, New Orleans, LA, March 16-20, 2015.
- “Due Process and the Shifting Sands of Nexus,” COST Sales Tax Conference and Audit Session, Orlando, FL, February 23-26, 2015.
- “Survey of Today’s Most Important State Indirect Tax Cases, Issues and Policies and What to Watch for in 2015,” and “Shifting Nexus Landscape: What to Expect on Audit,” COST Southeast Regional State Tax Seminar, Atlanta, GA, January 13, 2015.
- “Apportionment: Where Are We Now?,” moderator, National Association of State Bar Tax Sections 35th Annual Meeting, San Francisco, CA, October 23-25, 2014.

Professional & Community Engagement

- The United Way of Greater Atlanta, board of directors (Community Engagement Committee, Tocqueville Society, Women United)
- Georgia Appleseed Center for Law & Justice, board of directors, chair
- Appleseed Network, board of directors
- Gateway Center, board of directors (Development Committee, Strategy and Governance Committee)
- Leadership Atlanta, Class of 2014
- The Future Foundation, board of advisors
- Atlanta Legal Aid, advisory board; board of directors (former)
- Atlanta Habitat for Humanity, Advisory Council; board of directors (former)
- Truancy Intervention Project, advisory board; board of directors, chair (former)
- The Bridge Foundation, board of directors (former)
- Atlanta Women’s Foundation Destiny Fund, Class of 2006
- Association of Pro Bono Counsel
- State Bar of Georgia, Taxation Section, past chair
- Atlanta Bar Association, Taxation Law Section

- National Association of State Bar Tax Sections, past chair

Recognitions

- Atlanta Legal Aid Society Pro Bono Service Impact Award, 2018
- Atlanta Bar Association Pro Bono Award, 2016
- Alston & Bird Pro Bono Team Award, 2016
- Atlanta Legal Aid Society Innovations in Pro Bono Service, 2011
- Truancy Intervention Project Volunteer of the Year Finalist, 2006
- Anti-Defamation League Stuart Eizenstat Young Lawyers Award, 2004
- Philip H. Alston Award for Pro Bono Legal Service, 2000
- Chambers USA, Tax – Georgia (2012–2020)
- *Best Lawyers in America*®, Tax Law and Tax Litigation, since 2010
- Co-recipient of 2016 IPT Article of the Year Award for [“A Sticky Situation: Sourcing Sales and Use Tax on Cloud-Based Transactions”](#)

Education

- The University of Texas (J.D., 1996)
- Southern Methodist University (B.A., 1993)

Admitted to Practice

- Georgia

Related Services

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